February 18, 1998

Mr. David Blakely
ACTS Testing Lab, Inc.
25 Anderson Road
Buffalo, NY 14225

Dear Mr. Blakely:

In accordance with the Agreement dated the 18th day of June 1997 (the "Agreement") between ACTS Testing Lab, Inc. ("ACTS") and Philip Morris Incorporated ("Philip Morris") for services rendered in connection with quality assurance testing, inspection and consulting, Philip Morris accepts and approves the Estimated Quality Program Costs for the Parliament Entertainment Sets (the "Quality Program"). A copy of the Estimated Quality Program Costs form is attached. Philip Morris will pay ACTS $3,575 for services rendered for the Quality Program within thirty days of the complete execution of this letter and submission of an invoice. Philip Morris will pay air mail postage for Quality Program samples at cost, within thirty days of submission an invoice accompanied by the proper receipts.

If you agree with and consent to the foregoing, please sign the original and one copy of this letter. The remaining copy is yours.

Sincerely,

PHILIP MORRIS INCORPORATED

BY: Kimberly Murray

Accepted and Agreed as of
the date of this letter

ACTS TESTING LAB, INC.

BY: Manbeth P. Shaw 2/23/98

Taxpayer ID NO. 16-1056273

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